



3015 (02-09-04)

ANNUAL REPORT

OF

Name: COTTAGE GROVE WATER UTILITY

Principal Office: 221 EAST COTTAGE GROVE ROAD
COTTAGE GROVE, WI 00000

For the Year Ended: DECEMBER 31, 2000

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I, LAVONNE WANDSCHNEIDER of
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)	04/01/2001 (Date)
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VILLAGE ADMINISTRATOR
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: COTTAGE GROVE WATER UTILITY

Utility Address: 221 EAST COTTAGE GROVE ROAD
COTTAGE GROVE, WI 00000

When was utility organized? 1/1/1941

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: LAVONNE WANDSCHNEIDER

Title: VILLAGE ADMINISTRATOR

Office Address:

221 EAST COTTAGE GROVE ROAD
COTTAGE GROVE, WI 53527

Telephone: (608) 839 - 4704

Fax Number: (608) 839 - 4698

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: VIRCHOW, KRAUSE AND COMPANY, LLP

Title:

Office Address: VIRCHOW, KRAUSE AND COMPANY, LLP

4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 1/30/2001

Period covered by most recent audit: 2000

Names and titles of utility management including manager or superintendent:

Name: DAVE CONKLIN

Title: VILLAGE PRESIDENT

Office Address:

221 EAST COTTAGE GROVE ROAD
COTTAGE GROVE, WI 53527

Telephone: (608) 839 - 4704

Fax Number: (608) 839 - 4698

E-mail Address:

Name: JEFFERY HANSON

Title: UTILITY CHAIRPERSON

Office Address:

221 EAST COTTAGE GROVE ROAD
COTTAGE GROVE, WI 53527

Telephone: (608) 839 - 4704

Fax Number: (608) 839 - 4698

E-mail Address:

Name: JIM HESLING

Title: PUBLIC WORKS FORMAN

Office Address:

221 EAST COTTAGE GROVE ROAD
COTTAGE GROVE, WI 53527

Telephone: (608) 839 - 4704

Fax Number: (608) 839 - 4698

E-mail Address:

Name of utility commission/committee: COTTAGE GROVE UTILITY COMMISSION

Names of members of utility commission/committee:

CHRISTOPHER DYER

JEFFERY HANSON

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

Is sewer service provided by the utility? YES

If "yes," has the municipality by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? YES

Date of Ordinance: 1/1/1961

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	462,162	442,979	1
Operating Expenses:			
Operation and Maintenance Expense (401)	174,212	139,717	2
Depreciation Expense (403)	77,770	72,536	3
Amortization Expense (404)	0	0	4
Taxes (408)	87,627	86,139	5
Total Operating Expenses	339,609	298,392	
Net Operating Income	122,553	144,587	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	122,553	144,587	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	47,360	34,467	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	47,360	34,467	
Total Income	169,913	179,054	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	169,913	179,054	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	31,314	33,320	13
Amortization of Debt Discount and Expense (428)	1,748	1,748	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	33,062	35,068	
Net Income	136,851	143,986	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	725,442	581,456	19
Balance Transferred from Income (433)	136,851	143,986	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	862,293	725,442	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	47,360	4
Total (Acct. 419):	47,360	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	462,162	0	0	0	462,162	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	462,162	0	0	0	462,162	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,290,667	4,134,473	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	548,470	470,678	2
Net Utility Plant	3,742,197	3,663,795	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	9,747	6
Special Funds (125)	391,975	350,073	7
Total Other Property and Investments	391,975	359,820	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	378,486	387,163	8
Temporary Cash Investments (132)	91,026	85,668	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	83,033	85,232	11
Other Accounts Receivable (143)	977	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	10,267	1,031	14
Materials and Supplies (150)	11,989	6,875	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	575,778	565,969	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	14,949	16,697	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	14,949	16,697	
Total Assets and Other Debits	4,724,899	4,606,281	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	239,865	239,865	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	862,293	725,442	23
Total Proprietary Capital	1,102,158	965,307	
LONG-TERM DEBT			
Bonds (221)	560,000	600,000	24
Advances from Municipality (223)	24,900	33,200	25
Other long-Term Debt (224)	3,429	4,978	26
Total Long-Term Debt	588,329	638,178	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	21,330	34,483	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	84,941	75,601	31
Interest Accrued (237)	7,624	8,095	32
Other Current and Accrued Liabilities (238)	2,789	2,891	33
Total Current and Accrued Liabilities	116,684	121,070	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	153,003	133,664	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	153,003	133,664	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,764,725	2,748,062	38
Total Liabilities and Other Credits	4,724,899	4,606,281	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	4,262,205	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	28,462				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	4,290,667	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	548,470	0	0	0	9
Total Accumulated Provision	548,470	0	0	0	
Net Utility Plant	3,742,197	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	470,678				470,678	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	77,770				77,770	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,845				5,845	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	83,615	0	0	0	83,615	13
Debits during year						14
Book cost of plant retired	3,750				3,750	15
Cost of removal	2,073				2,073	16
Other debits (specify):						17
					0	18
Total debits	5,823	0	0	0	5,823	19
Balance End of Year	548,470	0	0	0	548,470	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	11,989	6,875	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	11,989	6,875	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.
--

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1993 MORTGAGE REVENUE BONDS	1,748	428	14,949	1
Total			14,949	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	239,865	1
Changes during year (explain):		
NONE		2
Balance end of year	239,865	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1993 REVENUE BONDS	04/01/1993	04/01/2010	4.00%	560,000	1
Total Bonds (Account 221):				560,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FOR BUILDING	00/00/0000	00/00/0000	0.00%	24,900	1
Total for Account 223				24,900	
Other Long-Term Debt (224)					
LEASE OBLIGATION	01/01/1997	01/01/2002	7.00%	3,429	2
Total for Account 224				3,429	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	75,601	1
Accruals:		
Charged water department expense	84,941	2
Charged electric department expense		3
Charged sewer department expense	2,259	4
Other (explain):		
NONE		5
Total Accruals and other credits	87,200	
Taxes paid during year:		
County, state and local taxes	72,914	6
Social Security taxes	4,347	7
PSC Remainder Assessment	599	8
Other (explain):		
NONE		9
Total payments and other debits	77,860	
Balance end of year	84,941	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1993 BONDS	8,095	30,967	31,438	7,624	1
Subtotal	8,095	30,967	31,438	7,624	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
Capital lease	0	347	347	0	3
Subtotal	0	347	347	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	8,095	31,314	31,785	7,624	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,748,062	0	0	0	0	2,748,062	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
IMPACT FEES - OVERSIZING	16,915					16,915	4
Deduct charges (specify):							
MISCELLANEOUS	252					252	5
Balance End of Year	2,764,725	0	0	0	0	2,764,725	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
RESERVE ACCOUNT	74,683	3
REDEMPTION ACCOUNT	45,249	4
DEPRECIATION ACCOUNT	79,124	5
IMPACT FEE ACCOUNT	192,919	6
Total (Acct. 125):	391,975	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	83,033	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	83,033	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
MISCELLANEOUS ACCOUNTS RECEIVABLE	977	14
Total (Acct. 143):	977	
Receivables from Municipality (145):		
SPECIAL ASSESSMENT RECEIVED BY VILLAGE	10,267	15
Total (Acct. 145):	10,267	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	18
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	19
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	20
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	4,190,101	0	0	0	4,190,101	1
Materials and Supplies	9,432	0	0	0	9,432	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	509,574	0	0	0	509,574	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,756,393	0	0	0	2,756,393	6
Other (specify):					0	7
Average Net Rate Base	933,566	0	0	0	933,566	
Net Operating Income	122,553	0	0	0	122,553	8
Net Operating Income as a percent of						
Average Net Rate Base	13.13%	N/A	N/A	N/A	13.13%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	239,865	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	793,867	3
Other (Specify):		4
Total Average Proprietary Capital	1,033,732	
Net Income		
Net Income	136,851	5
Percent Return on Proprietary Capital	13.24%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

November 21, 2001

Ms. Lavonne Wandschneider, Village Administrator
Cottage Grove Water and Sewer Utility
221 East Cottage Grove Road
Cottage Grove, WI 53527-9619

2000 Analytical Review DWCCA-1390-PJL

Dear Ms. Wandschneider:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. As directed in the head notes of the Water Operation and Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$2,000 and 30 percent when compared to the previous year and follow this procedure in the future.
2. During our review we noted that according to our calculations, the amount the utility reports for public fire protection service billed per Rate Schedule F-1 in Account 463 on the Other Revenues (Water) schedule, page W-4, differs from our calculation by \$3,846 (see enclosed worksheet). Please adjust your 2001 Public Fire Protection Service charge to account for the discrepancy in the 2000 report and follow our procedure for calculating the charge in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient

for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist

FINANCIAL SECTION FOOTNOTES

Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2000 analytical review letters\1390.doc

Response received 12/3/01:

TO: Peter Leege, Financial Specialist, Public Service Commission of Wisconsin
FROM: Vicki Hellenbrand, CPA
CC: Lavonne Wandschneider, Village Administrator, Cottage Grove Water and
Sewer Utility
DATE: November 30, 2001
RE: 2000 Analytical Review

This is in response to the letter dated November 21, 2001 to the Cottage Grove Water and Sewer Utility regarding the 2000 Analytical Review. The following issues have been addressed in the same order as the letter:

1. Account 650 increased due to the addition of remote registers and a lateral repair. Account 660 increased due to the increase in gas prices in 2000. Account 681 and 689 changed due to reclassification of accounts to better categorize office supplies and miscellaneous expenses.
2. Noted.

If you have any further questions please contact me at (608) 240-2387 or vhellenbrand@virchowkrause.com.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	447,869	1
Total Sales of Water	447,869	
Other Operating Revenues		
Forfeited Discounts (470)	4,523	2
Other Water Revenues (474)	9,770	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	14,293	
Total Operating Revenues	462,162	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	82,027	5
General Operating Expenses (680-690)	92,185	6
Total Operation and Maintenance Expenses	174,212	
Other Operating Expenses		
Depreciation Expense (403)	77,770	7
Amortization Expense (404)		8
Taxes (408)	87,627	9
Total Other Operating Expenses	165,397	
Total Operating Expenses	339,609	
NET OPERATING INCOME	122,553	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	1	489	1
Commercial	1	1	1,035	2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	2	1,524	
Metered Sales to General Customers (461)				
Residential	1,371	80,810	262,712	4
Commercial	65	13,045	30,211	5
Industrial	7	10,322	15,416	6
Total Metered Sales to General Customers (461)	1,443	104,177	308,339	
Private Fire Protection Service (462)	8		6,106	7
Public Fire Protection Service (463)	1		121,339	8
Other Sales to Public Authorities (464)	17	1,712	10,561	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,471	105,891	447,869	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	121,339	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	121,339	
Forfeited Discounts (470):		
Customer late payment charges	4,523	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	4,523	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	7,983	7
Other (specify):		
OTHER OPERATING REVENUES	1,787	8
Total Other Water Revenues (474)	9,770	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	21,807	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	12,218	3
Chemicals (630)	9,091	4
Supplies and Expenses (640)	11,767	5
Repairs of Water Plant (650)	23,598	6
Transportation Expenses (660)	3,546	7
Total Plant Operation and Maintenance Expenses	82,027	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	37,651	8
Office Supplies and Expenses (681)	5,335	9
Outside Services Employed (682)	19,852	10
Insurance Expense (684)	3,445	11
Employees Pensions and Benefits (686)	15,567	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	10,335	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	92,185	
Total Operation and Maintenance Expenses	174,212	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		84,941	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,259	2
Net property tax equivalent		82,682	
Social Security		4,346	3
PSC Remainder Assessment		599	4
Other (specify): NONE			5
Total tax expense		87,627	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.210130				3
County tax rate	mills		3.923570				4
Local tax rate	mills		6.191250				5
School tax rate	mills		16.124950				6
Voc. school tax rate	mills		1.541110				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.991010				10
Less: state credit	mills		2.008590				11
Net tax rate	mills		25.982420				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.191250				14
Combined School Tax Rate	mills		17.666060				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.857310				17
Total Tax Rate	mills		27.991010				18
Ratio of Local and School Tax to Total	dec.		0.852320				19
Total tax net of state credit	mills		25.982420				20
Net Local and School Tax Rate	mills		22.145348				21
Utility Plant, Jan. 1	\$	4,117,998	4,117,998				22
Materials & Supplies	\$	6,875	6,875				23
Subtotal	\$	4,124,873	4,124,873				24
Less: Plant Outside Limits	\$	95,020	95,020				25
Taxable Assets	\$	4,029,853	4,029,853				26
Assessment Ratio	dec.		0.951800				27
Assessed Value	\$	3,835,614	3,835,614				28
Net Local & School Rate	mills		22.145348				29
Tax Equiv. Computed for Current Year	\$	84,941	84,941				30
Tax Equivalent per 1994 PSC Report	\$	61,106					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	84,941					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	12,692		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	202,437		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	2,046		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	217,175	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	121,037		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	183,767		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	500	138	20
Total Pumping Plant	305,304	138	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	300		22
Water Treatment Equipment (332)	11,350		23
Total Water Treatment Plant	11,650	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	16	1,000	24
Structures and Improvements (341)	5,026	18,275	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			12,692	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			202,437	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			2,046	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	217,175	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			121,037	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			183,767	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			638	20
Total Pumping Plant	0	0	305,442	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			300	22
Water Treatment Equipment (332)			11,350	23
Total Water Treatment Plant	0	0	11,650	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,016	24
Structures and Improvements (341)			23,301	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	176,063		26
Transmission and Distribution Mains (343)	2,222,498	74,543	27
Fire Mains (344)	0		28
Services (345)	515,869	2,866	29
Meters (346)	214,374	36,042	30
Hydrants (348)	322,428	7,815	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,456,274	140,541	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	83,000		34
Office Furniture and Equipment (372)	2,659		35
Computer Equipment (372.1)	12,243	2,418	36
Transportation Equipment (373)	17,202	4,860	37
Other General Equipment (379)	12,491		38
Other Tangible Property (390)	0		39
Total General Plant	127,595	7,278	
Total utility plant in service directly assignable	4,117,998	147,957	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	4,117,998	147,957	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			176,063	26
Transmission and Distribution Mains (343)	2,250		2,294,791	27
Fire Mains (344)			0	28
Services (345)			518,735	29
Meters (346)			250,416	30
Hydrants (348)	1,500		328,743	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	3,750	0	3,593,065	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			83,000	34
Office Furniture and Equipment (372)			2,659	35
Computer Equipment (372.1)			14,661	36
Transportation Equipment (373)			22,062	37
Other General Equipment (379)			12,491	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	134,873	
Total utility plant in service directly assignable	3,750	0	4,262,205	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	3,750	0	4,262,205	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			8,927	8,927	1
February			8,637	8,637	2
March			8,696	8,696	3
April			9,432	9,432	4
May			10,129	10,129	5
June			9,894	9,894	6
July			11,824	11,824	7
August			10,598	10,598	8
September			10,192	10,192	9
October			9,912	9,912	10
November			9,324	9,324	11
December			9,327	9,327	12
Total for year	0	0	116,892	116,892	
Less: Measured or estimated water used in main flushing and water treatment during year				1,148	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				115,744	16
Less: Water sold				105,891	17
Losses and unaccounted for				9,853	18
Percent unaccounted for to the nearest whole percent (%)				9%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss: s					20
Maximum gallons pumped by all methods in any one day during reporting year				610	21
Date of maximum: 7/24/2000					22
Cause of maximum:					23
Filling and flushing of mains					
Minimum gallons pumped by all methods in any one day during reporting year				115	24
Date of minimum: 1/30/2000					25
Total KWH used for pumping for the year				161,257	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL 308 N. MAIN	1	400	7	44	Yes	1
WELL DONNA STREET	2	435	16	72	Yes	2
WELL 704 N MAIN	3	530	18	298	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	BLANK	BLANK 2	BLANK 3	2
Purpose	P	P	P	3
Destination	R D	R D	R D	4
Pump Manufacturer	FRANKLINSINGER, LAYMAR, BOWLAR		FAIRBANK MORSE	5
Year Installed	1987	1973	1994	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	130	260	780	8
Pump Motor or Standby Engine Mfr	BLANK	STANDY BY FORD	STANDY BY FORD	9
Year Installed	1987	1973	1994	10
Type	ELECTRIC	ELECTRIC	NATURAL GAS	11
Horsepower	15	25	75	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S	4
			5
Year constructed	1940	1985	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	160	160	10
			11
Total capacity in gallons	40,000	550,000	12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	16
			17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	20
			21
Is a corrosion control chemical used (yes, no)?	N	N	22
			23
Is water fluoridated (yes, no)?	Y	Y	24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	1,534	0	0	0	1,534
A	D	6.000	10,539	0	545	0	9,994
M	D	6.000	16,188	0	0	0	16,188
M	D	8.000	34,205	280	0	0	34,485
M	D	10.000	19,264	340	0	0	19,604
M	D	12.000	12,071	1,960	0	0	14,031
M	D	14.000	1,233	0	0	0	1,233
Total Within Municipality			95,034	2,580	545	0	97,069
M	D	4.000	133	0	0	0	133
A	D	6.000	510	0	0	0	510
M	D	6.000	45	0	0	0	45
M	D	8.000	595	0	0	0	595
M	D	10.000	1,211	0	0	0	1,211
Total Outside of Municipality			2,494	0	0	0	2,494
Total Utility			97,528	2,580	545	0	99,563

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	228	0	0	0	228	0	1
M	1.000	970	23	0	0	993	0	2
M	1.500	25	0	0	0	25	0	3
M	2.000	58	1	0	0	59	0	4
M	4.000	4	0	0	0	4	0	5
M	6.000	2	1	0	0	3	0	6
M	8.000	1	0	0	0	1	0	7
M	10.000	1	0	0	0	1		8
Total Utility		1,289	25	0	0	1,314	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,561	23	0	0	1,584	315	1
0.750	39	0	0	0	39	1	2
1.000	14	0	0	0	14	1	3
1.500	8	0	0	0	8	0	4
2.000	8	1	0	0	9	0	5
3.000	3	0	0	0	3	0	6
Total:	1,633	24	0	0	1,657	317	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,348	37	1	6	0	192	1,584	1
0.750	20	7	3	2	0	7	39	2
1.000	3	9	0	0	0	2	14	3
1.500	0	6	0	2	0	0	8	4
2.000	1	2	3	2	0	1	9	5
3.000	0	0	0	2	0	1	3	6
Total:	1,372	61	7	14	0	203	1,657	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	5				5	1
Within Municipality	282	6	3		285	2
Total Fire Hydrants	287	6	3	0	290	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	287
Number of distribution system valves end of year:	434
Number of distribution valves operated during year:	432

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Per review response:

Account 650 increased due to the addition of remote registers and a lateral repair. Account 660 increased due to the increase in gas prices in 2000.

Account 681 and 689 changed due to reclassification of accounts to better categorize office supplies and miscellaneous expenses.

PJL

Water Utility Plant in Service (Page W-08)

Account 341 - The utility had the road the the water tower repaved. all financing was paid for by the utility.

Water Mains (Page W-15)

All additions were financed by the utility.

Water Services (Page W-16)

All additions were financed by the utility.
